

GOVERNMENT SALES AND USE TAX EXEMPTION CERTIFICATE

Important: This certificate may only be accepted from federal and Wisconsin governmental units and replaces the requirement for having a purchase order from the governmental unit or recording the Certificate of Exempt Status (CES) number of the governmental unit. **Governmental units of other countries and states or those representing Native Americans may not use this certificate.**

☐ **Single Purchase** ☐ **Continuous**

The undersigned hereby claims exemption from Wisconsin sales or use tax on the purchase, lease, or rental of tangible personal property or taxable services from

(Name of Seller or Lessor)

Note to Governmental Unit: Check the box that best describes your governmental unit.

- ☐ 1. The United States and its unincorporated agencies and instrumentalities and any incorporated agency or instrumentality of the United States wholly owned by the United States or by a corporation wholly owned by the United States.
- ☐ 2. State of Wisconsin or any agency thereof.
- ☐ 3. Wisconsin county, city, village, or town, including public inland lake protection and rehabilitation districts under secs. 33.21 to 33.23, Wis. Stats., municipal public housing authorities under secs. 66.395 and 66.40, Wis. Stats., and uptown business improvement districts under sec. 66.608, Wis. Stats.
- ☐ 4. Wisconsin public schools, school districts, universities, and technical college districts.
- ☐ 5. County-city hospital established under sec. 66.47, Wis. Stats.
- ☐ 6. Sewerage commission organized under sec. 281.43(4), Wis. Stats., or a metropolitan sewerage district organized under secs. 66.20 to 66.26 or 66.88 to 66.918, Wis. Stats.
- ☐ 7. Local Exposition District or Local Professional Baseball Park District under ch. 229, Wis. Stats.
- ☐ 8. University of Wisconsin Hospitals and Clinics Authority.

If "continuous" exemption is checked above, this certificate shall continue in force until revoked and shall be considered a part of each order given to the above named seller or lessor. Use of this certificate does not exempt sales of taxable items to anyone other than the governmental unit indicated. Misuse of this certificate by the seller, lessor, buyer, lessee, or other representative may constitute a misdemeanor.

PRINT NAME OF GOVERNMENTAL UNIT	PRINT NAME OF AUTHORIZED PERSON	
PRINT ADDRESS OF GOVERNMENTAL UNIT	SIGNATURE OF AUTHORIZED PERSON	
	TITLE OF AUTHORIZED PERSON	DATE

Questions: If either the purchaser or the seller has any questions regarding the completion or use of this exemption certificate, please call (608) 266-2776, or write to the Wisconsin Department of Revenue, P.O. Box 8902, Madison, WI 53708-8902.

USE OF EXEMPTION CERTIFICATES

Under the sales and use tax law, all receipts are subject to the tax until the contrary is established. However, a seller or lessor who accepts in "good faith" a valid exemption certificate is relieved of any responsibility for collection or payment of the tax upon transactions covered by the certificate. A valid certificate is one which is completely filled in and discloses a specific exemption claim appropriate to the business or activity being conducted by the purchaser. The seller or lessor should be familiar with the various exemption requirements and the instructions set forth on the certificate.

GENERAL INFORMATION CONCERNING THE USE OF THIS CERTIFICATE

Containers

The exemption applies to containers, labels, packaging and shipping materials "used to transfer merchandise to customers of the purchaser." It is immaterial whether the containers are returnable or nonreturnable. Containers used by the purchaser for storage or to transfer merchandise owned by the purchaser from one location to another do not qualify for the exemption.

Farmers have a specific exemption for certain types of containers used in farming. They should use the Farmer's Exemption Certificate (Form S-206).

Common or Contract Carriers

The exemption available to common or contract carriers for certain vehicles and repairs listed on this certificate applies only to those units used "exclusively" in such common or contract carriage. The fact that a carrier holds an LC or IC number is not in itself a reason for exemption.

Religious, Charitable, Educational, Etc.

Sales of tangible personal property or taxable services "directly" to an organization are exempt, if the organization holds a Certificate of Exempt Status issued by the Wisconsin Department of Revenue. When the certificate number is given to sellers they are authorized to make exempt sales to these entities. A similar out-of-state organization may use the certificate of exemption to purchase without tax, even though it has not been issued a Wisconsin Certificate of Exempt Status.

Sales to the federal and state government, Wisconsin municipalities and public schools need not be supported by exemption certificates, if a copy of the purchase order is retained by the seller.

Taxable charges (for lodging, meals, auto rental, etc.) incurred by an employee of an exempt organization when the employee is on a business trip are exempt, provided the retailer issues the billing or invoice in the name of the exempt organization, the certificate of exempt status number is entered on the billing or invoice, and the retailer retains a copy of that document.

Waste Treatment Facilities

The law provides an exemption for waste treatment facilities (industrial or governmental). The exemption applies to the sale of tangible personal property to a contractor for incorporation into real property which is part of an **approved** industrial or commercial waste treatment facility. It is not necessary to have an approval for municipal facilities.

Other Purchases Exempted By Law

- (a) Printed advertising material for out-of-state use. The law provides an exemption for printed material which is designed to advertise and promote the sale of merchandise, or to advertise the services of individual business firms, which printed material is purchased and stored for the purpose of subsequently transporting it outside the state by the purchaser for use thereafter solely outside the state. Purchasers entitled to the exemption may claim "Printed advertising material purchased for use solely outside Wisconsin."
- (b) School Buses. School bus operators should use the following exemption language: "Parts, supplies or repairs for a school bus used exclusively as a contract carrier pursuant to a contract with a school or other organization."
- (c) Waste reduction and recycling machinery and equipment (including parts and repairs) which are exclusively and directly used for waste reduction and recycling activities.
- (d) Railway cars, locomotives and other rolling stock used in railroad operations, or accessories, attachments, parts, lubricants or fuel therefor.
- (e) Commercial vessels (and barges) of 50-ton burden or over engaged in interstate or foreign commerce or commercial fishing, and accessories, attachments, parts and fuel therefor.